

## ABSTRACT

There is provided an accounting system for accounting a content distributed by an accumulation broadcast or a removable recording medium while preventing an unauthorized use and holding privacy of a user. An accounting ID specifying the money information stored in a prepaid card is read and a content ID of the encrypted content specified by the user and the accounting ID are reported to an accounting server. Decoding information is acquired in return for the accounting and the encrypted content is decoded by using the decoding information so as to be used.